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Snapshot-Content-Location:  
https://www.ttb.gov/images/forms\_tutorials/f511028/f511028\_tutorial.html  
Subject: TTB Gov Form 5110.28 Tutorial  
Date: Thu, 27 Jul 2023 14:31:33 -0000  
MIME-Version: 1.0  
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Content-Transfer-Encoding: quoted-printable  
Content-Location:  
https://www.ttb.gov/images/forms\_tutorials/f511028/f511028\_tutorial.html

```
<!DOCTYPE html PUBLIC "-//W3C//DTD XHTML 1.0 Frameset//EN" "http://www.w3.org/TR/xhtml1/DTD/xhtml1-frameset.dtd"><html xmlns=3D"http://www.w3.org/1999/xhtml"><head><meta http-equiv=3D"Content-Type" content=3D"text/html; charset=3DUTF-8">
```

```
<title>TTB Gov Form 5110.28 Tutorial</title>  
<meta name=3D"description" content=3D"This TTB web page provides links to a tutorial on completing TTB F 5110.28.">
```

```
</head>
```

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<frameset rows=3D"91,*" cols=3D"*" border=3D"0">
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  <body>  
    <p>Here is the <a href=3D"../pdf/f511028_printable_checklist.pdf" target=3D"_blank">non-frame based version of the check-list.</a></p>  
    <p align=3D"center" style=3D"font-size:10px; color:#000; font:Verdana, Geneva, sans-serif">To download a PDF file, you must have Adobe Acrobat Reader software installed <br />on your system.&nbsp; To download a free copy of Adobe Reader, <a href=3D"http://www.adobe.com/products/acrobat/readstep2.html" target=3D"_blank">click here</a>.</p>=20  
  </body>  
</noframes>
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<frame src=3D"cid:frame-7EF4235E2BB6EA34C6990AC671C76502@mhtml.blink" name=3D"topFrame" scrolling=3D"No" noresize=3D"noresize" id=3D"topFrame" title=3D"topFrame">
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<noframes>  
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    <p align=3D"center" style=3D"font-size:10px; color:#000; font:Verdana, Geneva, sans-serif">To download a PDF file, you must have Adobe Acrobat Reader software installed <br />on your system.&nbsp; To download a free copy of Adobe Reader, <a href=3D"http://www.adobe.com/products/acrobat/readstep2.html" target=3D"_blank">click here</a>.</p>=20
```

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</body>
</noframes>
```

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itle=3D"leftFrame">
```

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</frameset>
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</html>
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```

```
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w3.org/TR/xhtml1/DTD/xhtml1-transitional.dtd"><html xmlns=3D"http://www.w3.=
org/1999/xhtml"><head><meta http-equiv=3D"Content-Type" content=3D"text/htm=
l; charset=3DUTF-8">
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```
<link href=3D"https://www.ttb.gov/images/forms_tutorials/styles/layout1.css=
" rel=3D"stylesheet" type=3D"text/css">
<title>Banner</title></head>
```

```
<body>
<div align=3D"center"><img src=3D"https://www.ttb.gov/images/forms_tutorial=
s/images/sm_banner.jpg" alt=3D"TTB banner"></div>
```

```
</body></html>
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Content-Transfer-Encoding: quoted-printable
Content-Location: https://www.ttb.gov/images/forms_tutorials/styles/layout1.css
```

```
@charset "utf-8";
```

```
body { font-family: Verdana, Helvetica, Arial, sans-serif; font-size: 11px;=
margin: 0px; padding: 0px; line-height: 18px; text-align: center; backgrou=
nd-color: rgb(255, 255, 255); }
```

```
a:link, a:visited { color: rgb(51, 51, 204); text-decoration: underline; }
```

```
a:hover { color: rgb(153, 51, 51); }
```

```
abbr, acronym { font-style: normal; cursor: help; }
```

```
img { border: 0px; padding: 0px; }
```

```
h1 { margin: 20px 15px 10px 5px; letter-spacing: -1px; border-bottom: 1px s=
olid rgb(102, 102, 102); padding-bottom: 3px; font-size: 16px; color: rgb(5=
1, 51, 51); }
```

```
h2, #spotlight h2 { margin: 20px 0px 10px; letter-spacing: -0.3px; padding:=
0px; color: rgb(102, 102, 102); font-size: 14px; }
```

```
h3 { margin: 25px 0px 10px 5px; padding: 0px; color: rgb(0, 0, 0); font-size: 13px; }

#homepage h3 { margin-bottom: 0px; }

#homepage p { margin-top: 0px; }

#skipnavigation { display: none; }

p { margin: 25px 15px 15px 5px; color: rgb(51, 51, 51); font-weight: normal; }

ul { color: rgb(51, 51, 51); font-weight: normal; }

ol { color: rgb(51, 51, 51); font-weight: normal; }

#table p { color: rgb(51, 51, 51); font-size: 9px; }

#table h6 { color: rgb(51, 51, 51); font-weight: normal; }

#box { color: rgb(0, 0, 0); font-size: 9px; font-weight: bold; text-align: center; }

#box p { color: rgb(255, 255, 255); font-size: 9px; text-align: center; }

#navsite { font-family: Arial, Helvetica, sans-serif; font-size: 11px; color: rgb(255, 255, 255); font-weight: bold; padding: 0px; line-height: 100%; }

#navsite ul { list-style-type: none; margin: 0px; padding: 10px 0px 4px 10px; color: rgb(51, 51, 51); font-weight: bold; }

#navsite h5 { list-style-type: none; margin: 0px; padding: 7px 10px 7px 5px; color: rgb(255, 255, 255); font-weight: bold; font-size: 115%; text-align: center; }

#navsite ul li { border: 0px; padding: 1px 5px 10px 0px; color: rgb(51, 51, 51); text-transform: none; font-weight: bold; }

#navsite ul li ul { padding: 10px 0px 4px 10px; font-weight: bold; }

#navsite ul li a:link, #navsite ul li a:visited { color: rgb(255, 255, 255); text-decoration: none; }

#navsite ul li a:hover { color: rgb(102, 102, 102); }

#navsite2 ul li a { text-decoration: none; color: rgb(153, 0, 0); border: 0px; margin-left: 0px; padding: 1px 3px 5px 0px; list-style: none; }

#hzmnu { background-color: rgb(108, 15, 0); text-align: right; }

#hzmnu a:link, #hzmnu a:visited { color: rgb(255, 255, 255); text-decoration: none; }

#hzmnu a:hover { color: rgb(153, 0, 0); }

#special p { margin: 25px 0px 15px 5px; color: rgb(153, 0, 0); font-weight: bold; }

#homepageright { font-family: Arial, Helvetica, sans-serif; font-size: 11px; color: rgb(0, 0, 153); font-weight: bold; padding: 0px; line-height: 100%; }

#homepageright ul { list-style-type: none; margin: 0px; padding: 5px 0px 10px 0px; }
```

```
px 5px; color: rgb(51, 0, 204); font-weight: bold; }

#homepageright ul li { border: 0px; padding: 1px 3px 5px 0px; color: rgb(51=
, 51, 51); text-transform: none; font-weight: bold; text-align: left; }

#homepageright ul li ul { padding: 10px 0px 4px 10px; font-weight: bold; }

#homepageright ul li a:link, #homepageright ul li a:visited { color: rgb(0,=
0, 153); text-decoration: none; }

#homepageright ul li a:hover { color: rgb(104, 15, 0); }

#menulink { display: none; }

#menulink2 { display: none; }

#menulink3 { display: none; }

#menulink4 { display: none; }

#menulink5 { display: none; }

#menulink6 { display: none; }

#menulink7 { display: none; }

#menulink8 { display: none; }

#menulink9 { display: none; }

#menulink10 { display: none; }

#menulink11 { display: none; }

#menulink12 { display: none; }

#menulink13 { display: none; }

#menulink14 { display: none; }

#menulink15 { display: none; }

#menulink16 { display: none; }

#menulink17 { display: none; }

#menulink18 { display: none; }

#menulink19 { display: none; }

#menulink20 { display: none; }

#menulink21 { display: none; }

#menulink22 { display: none; }

#menulink23 { display: none; }

#navsite2 { font-family: Arial, Helvetica, sans-serif; font-size: 12px; col=
or: rgb(0, 0, 153); font-weight: bold; padding: 8px; }

#navsite2 ul { margin: 0px; font-family: Arial, Helvetica, sans-serif; font=
-size: 10px; }
```

```
#navsite2 ul li a { text-decoration: none; color: rgb(153, 0, 0); border: 0=
px; background: url("images/bullet.gif") no-repeat; margin-left: 0px; paddi=
ng: 10px 0px 0px 10px; }
```

```
#navsite2 a:link { color: rgb(0, 0, 153); text-decoration: none; }
```

```
#navsite2 a:visited { text-decoration: none; color: rgb(0, 0, 0); }
```

```
#navsite2 a:hover { text-decoration: none; color: rgb(108, 15, 0); }
```

```
#navsite2 a:active { text-decoration: none; color: rgb(0, 0, 0); }
```

```
#anchors { position: absolute; top: 0px; left: 0px; width: 610px; height: 1=
162px; z-index: 1; }
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```
#formMap { position: absolute; top: 0px; left: 0px; width: 610px; height: 1=
200px; z-index: 2; }
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https://www.ttb.gov/images/forms_tutorials/images/sm_banner.jpg
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https://www.ttb.gov/images/forms\_tutorials/f511028/left\_navigation.html

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```

```
<title>Left Navigation</title>
```

```
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```

```
</head>
```

```
<body>
```

```
<div id="navsite2">
```

```
<div align="left">
```

```
  <h2>TTB Form 5110.28 </h2>
```

```
</div>
```

```
<div align="left"><a href="https://www.ttb.gov/images/forms_tutorials/f=511028/before_you_begin.html" target="mainFrame">Before you begin</div>
```

```
<div align="left"><a href="https://www.ttb.gov/images/forms_tutorials/f=511028/faq_instructions.html" target="mainFrame">FAQ </div>
```

```
<div align="left"><a href="https://www.ttb.gov/images/pdfs/forms/f511028.pdf" target="_blank">Form 5110.28</div>
```

```
<div align="left"><a href="https://www.ttb.gov/images/pdfs/forms/5110.28pr-hh.pdf" target="_blank">Helpful Hints</div>
```

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<div align="left"><a href="https://www.ttb.gov/images/forms_tutorials/f=511028/prob-avoid.html" target="mainFrame">How to avoid problems</div>
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```

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>Sample Form (+/-)</a></div>
```

```
</menuitem>
```

```
<div align=3D"left">
```

```
<ul id=3D"menulink3">
```

```
<li><a href=3D"sample_form_instructions.html" target=3D"mainFrame">Inst=
ructions</a></li>
```

```
<li><a href=3D"sample_form.html" target=3D"mainFrame">Form</a></li>
```

```
</ul>
```

```
</div>
```

```
-->
```

```
<menuitem>
```

```
<div align=3D"left"><a href=3D"https://www.ttb.gov/images/forms_tutorials/f=
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```

```
</menuitem>
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<div align=3D"left">
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```
<ul id=3D"menulink4">
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```

```
<li><a href=3D"https://www.ttb.gov/images/forms_tutorials/f511028/calcu=
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```

```
<li><a href=3D"https://www.ttb.gov/images/forms_tutorials/f511028/calcu=
lator_line31.html" target=3D"mainFrame">Line 31 Calculator</a></li>
```

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```

```
<li><a href=3D"https://www.ttb.gov/images/forms_tutorials/f511028/calcu=
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```

```
</ul>
```

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</div>
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</div>
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Content-Location:

https://www.ttb.gov/images/forms\_tutorials/f511028/content.html

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<title>Main Content</title>

<link href="https://www.ttb.gov/images/forms\_tutorials/styles/layout1.css" rel="stylesheet" type="text/css">

</head>

<body>

<p>&nbsp;</p>

<p>&nbsp;</p>

<p>&nbsp;</p>

<p>&nbsp;</p><br><br>

<p align="center"><strong>Click a link on the left to display a resource for completing TTB Form 5110.28</strong></p>

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<th width="300" align="center" scope="row"><strong></strong></th>

</tr>

<tr>

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<a href="https://www.ttb.gov/epayment" target="\_blank">Pay.gov</a> offers a free, safe environment for quickly

filing accurate original and amended forms.&nbsp;<strong>Try it today - you won't be disappointed!</strong></td>

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</tr>
</tbody></table>
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Reader software installed <br>
on your system.&nbsp; To download a free copy of Adobe Reader, <a href=3D"=
http://www.adobe.com/products/acrobat/readstep2.html" target=3D"_blank">cli=
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